

**TRIPURA GAZETTE***Published by Authority***EXTRAORDINARY ISSUE**

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*Agartala, Wednesday, May 20, 2020 A. D., Vaisakha 30, 1942 S. E.*

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**PART--I-- Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)**

No.F.1-11(91)-TAX/GST/2020(Part-II)

Dated, Agartala the 20<sup>th</sup> May, 2020.**NOTIFICATION**

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Tripura State Goods and Services Tax Rules, 2017 (hereinafter referred as said rules), the Government on the recommendations of the Council, and in supersession of the notification of the Government of Tripura in the Finance Department, No.F.1-11(91)-TAX/GST/2019(PART), dated the 24<sup>th</sup> December, 2019, published in the Tripura Gazette, Extraordinary Issue, vide number 2754, dated the 26<sup>th</sup> December, 2019, except as respects things done or omitted to be done before such supersession, hereby notifies registered person, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This notification shall come into force from the 1<sup>st</sup> October, 2020.

By order of the Governor,

  
(Nagesh Kumar B, IAS)

Joint Secretary  
Government of Tripura  
Finance Department